



# ***PR 2002/40W - Income tax: Film Investment - 'Lost World 3' television series***

 This cover sheet is provided for information only. It does not form part of *PR 2002/40W - Income tax: Film Investment - 'Lost World 3' television series*

 This document has changed over time. This is a consolidated version of the ruling which was published on *22 October 2003*



# Notice of Withdrawal

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## Product Ruling

### Income tax: 'Lost World 3' television series

Product Ruling PR 2002/40 is withdrawn with effect from today.

1. This Product Ruling relates to a project that involves the production of 22 one hour episodes for the third series of the television drama 'The Lost World'. Under the terms of the arrangement investors were to make capital contributions towards the production of the 22 episodes and acquire an interest in the copyright of the completed episodes in proportion to their contribution.
2. The project did not proceed. The minimum subscription level was not achieved as no capital contributions were received from arm's length investors. Therefore the Product Ruling has no application to any investors and will be withdrawn.

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**Commissioner of Taxation**

22 October 2003

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ATO references

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